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COMMISSIONER OF ADMINISTRATION

**State of Louisiana**  
Division of Administration  
**Office of State Uniform Payroll**

November 4, 2009

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2010-20

TO: All ISIS HR Paid Agencies

FROM: Andrea P. Hubbard  
Director

SUBJECT: Act 301 of 2009 Regular Legislative Session

Pursuant to provisions of [Act 301](#) of the 2009 Regular Legislative Session, absence type LWRF (LWOP Retire Furlough) and wage type 0743 (LWOP Retire Furlough) have been created in the ISIS HR system with an effective date of July 13, 2009. Act 301 allows certain members of Louisiana State Employees' Retirement System (LASERS) and Teachers' Retirement System of Louisiana (TRSL) the option of continuing the accrual of service credit and the earning of benefits in the retirement system during a furlough period. This option is available only to LASERS and TRSL members who are furloughed without pay from a public college or university, or governing board or management board of a public college or university as a result of budget reduction measures. This option cannot exceed thirty days in a fiscal year.

Agencies should enter absence type code LWRF for an employee who elects to contribute on furloughed time. Absence type code LWOP should be entered on an employee who elects not to contribute on furloughed time. Furlough wages can be identified on ISIS HR reports by wage type 0743 (743A – 743F). These wages increase the employee's retirement wages in ISIS HR. The associated employee and employer contributions will be calculated, deducted, and remitted to the appropriate retirement system on the monthly contribution file. Gross/pay wages will not be impacted by LWRF hours. Absence type LWRF will be included in the full-time earnings for all TRSL benefit plans. The Furlough Begin and Furlough End Dates (as required by LASERS) will be included on the monthly contribution file, when it is entered in ISIS HR by the agency. All applicable reports have been updated in the ISIS HR system.

**NOTE: Absence type LWRF is not restricted in ISIS HR and should only be used by agencies with employees from a public college or university or management board of public college or university.**

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Agencies may refer to LASERS Liaison Memorandum Number [09-21](#) and/or [TRSL Employer Procedures Manual](#) Index 4.1, Page 7 for more information on reporting requirements.

Questions regarding eligibility should be addressed to the appropriate retirement system. Questions regarding employee master data and time entry should be submitted to the ISIS HR Help Desk via an ISIS HR [Help Desk Ticket](#). Other questions should be directed to a member of the OSUP Wage and Tax Administration Unit at [\\_DOA-OSUP-WTA@la.gov](mailto:_DOA-OSUP-WTA@la.gov) or (225):

Tiko Ary	342-1651	Cindy McClure	342-5346
Wendy Eggert	342-0714	Penny Jones	342-2053
Gary Bennett	342-1652	Tracy Smith	219-0191

APH:THA/ral